UNIVERSITY OF MADRAS
B.Com. Information System Management
(With effect from the academic year 2016-2017)
ANNEXURE-II
REVISED SCHEME OF EXAMINATION:
SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART 1	Language Paper – I	4	3	25	75	100
PART II	English Paper - I	4	3	25	75	100
PART III	Core Paper I :Financial Accounting	6	4	25	75	100
	Core Paper II : Principles of Management	6	4	25	75	100
	Allied Paper I : Computer Applications in Business	6	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / **NME**	2	2	25	75	100
	Soft Skill - I	2	3	50	50	100

Non Major Elective Papers:-
Any one of the following:
1. Basics of Computer
2. Basics of Retail Marketing
3. An Overview of ISO
4. Basics of Health Care Management.

SEMESTER II

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART I	Language Paper – II	4	3	25	75	100
PART II	English Paper - II	4	3	25	75	100
PART III	Core Paper III :Business Communication	6	4	25	75	100
	Core Paper IV: Human Resource Management	6	4	25	75	100
	Allied Paper II : Data Structures	6	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / **NME**	2	2	25	75	100
	Soft Skill - II	2	3	50	50	100

Non-major Elective Papers

 Any one of the following :
1. Consumer Protection and Consumer Rights
2. Basics of Business Insurance
3. Fundamentals of Disaster Management
4. Concept of Self Help Group

SEMESTER III

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	Core Paper V : Logistics and Supply Chain Management	6	4	25	75	100
	Core Paper VI : Programming in C	5	4	25	75	100
	Core Paper VII : 'C' Practicals	5	4	40	60	100
	Core Paper VIII : Marketing Management	5	4	25	75	100
	Allied Paper III : Business Statistics	6	5	25	75	100
PART IV	Environmental Studies	1	**Examination will be held in Semester IV**			
	Soft Skill-III	2	3	50	50	100

SEMESTER IV

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	Core Paper IX : Management Information System	6	4	25	75	100
	Core Paper X : Object Oriented Programming with C++	5	4	25	75	100
	Core Paper XI : C++ Practicals	5	4	40	60	100
	Core Paper XII : Business Environment	5	4	25	75	100
	Allied Paper IV : Elements of Operations Research	6	5	25	75	100
PART IV	Environmental Studies	1	2	25	75	100
	Soft Skill - IV	2	3	50	50	100

SEMESTER V

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	Core Paper XIII :Visual Basic Programming	5	4	25	75	100
	Core Paper XIV: Visual Basic Practicals	6	4	40	60	100
	Core Paper XV: Elements of Cost Accounting	6	4	25	75	100
	Core Paper XVI :Financial Management	6	4	25	75	100

	Elective Paper I:
	  1.Web Technology (or)
	  2.Entrepreneurial Development
		6	5	25	75	100

PART V	Value Education	1	2	25	75	100

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper XVII : Management Accounting	6	4	25	75	100
	Core Paper XVIII : E- Business	6	4	25	75	100
	Core Paper XIX : Software Project Management	5	4	25	75	100

	Elective Paper II:
	  1. Web Technology Practicals (or)
	  2.SPSS & Tally Accounting Package
		6	5	40	60	100

	Elective Paper III: Project Work (Group)	6	5	20	80	100
PART V	Extension Activities		1			

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AC.F'16

Core Paper I - FINANCIAL ACCOUNTING

Objectives   **No of Credits : 4**

1. To enable the students to know the Principles of Accounting in General.

2. To Understand the System of Keeping Financial Accounting Records.

Unit I : Introduction
Meaning and Scope of Accounting - Objectives of Accounting - Basic Accounting Concepts - Accounting Transactions - Double Entry Book Keeping - Journal - Ledger - Preparation of Trial Balance - Preparation of Cash Book.

Unit II : Final Accounts
Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

Unit III : Rectification of Errors and Bank Reconciliation Statement
Classification of Errors - Rectification of Errors - Preparation of Suspense A/c. Bank Reconciliation Statement - Need and preparation.

Unit IV : Depreciation and Insurance Claims
Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method - Concept of useful life under Companies Act, 2013.

Insurance Claims - Calculation of Claim Amount - Average Clause.

Unit V : Single Entry System
Meaning and Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method-Conversion Method.

Note :   **Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

Suggested Readings
1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com

Objectives   **No of Credits : 4**

1. To make the students to understand the basic concepts of management.
2. To prepare the students to know about the significance of the management in Business.

Unit I : Introduction

Definition - Importance - Nature and Scope of Management - Process of Management - Role and functions of Managers - Levels of Management - Scientific Management - Contributions to Management by different Schools of thought.

Unit II : Planning

Nature - Importance - Types of Planning - Steps in planning - Objectives of Planning - Policies - Decision making Process - Types of Decisions.

Unit III : Organisation

Meaning and Types of organisations - Principles - Formal and Informal organisation - Organisation Structure - Span of Control - Departmentalisation - Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types - Procedures - Forecasting.

Unit IV : Authority and Responsibility

Authority - Definition - Sources - Limitations - Difference between Authority and Responsibility - Delegation of Authority - Meaning - Principles and importance - Centralisation Vs Decentralisation.

Unit V : Direction Co-ordination & Control

Direction - Nature - Purpose. Co-ordination - Need - Types and Techniques - equisites for Excellent Co-ordination. Controlling - Meaning - Importance - Control Process.

Suggested Readings

1. Gupta, C.B. Management Theory & Practice, Sulthan Chand & Sons, New Delhi.
2. Prasad, L.M. Principles & Practice of Management, Sultan Chand & Sons, New Delhi.
3. Tripathi, P.C. & Reddy, P.N. Principles of Managements, Tata Mc Graw Hill, New Delhi.
4. Weihrich and Koontz, Management - A Global Perspective.
5. Premavathy N, Principles of Management, Sri Vishnu Publications, Chennai.
6. Jayasankar, J. Business Management, Margham Publication, Chennai.
7. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources

www.wisdomjobs.com
www.aima.in
www.clep.collegeboard.org

Allied Paper – I : COMPUTER APPLICATIONS IN BUSINESS

UNIT I

Word Processing: - Meaning and role of word processing in creating documents, editing, formatting and printing documents, Using tools such as spelling check, thesaurus, etc., in word processors (MS Word) - Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic / sensitive worksheet; Concept of absolute and relative cell reference; Using built–in functions; Goal seeking and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error- free worksheet (MS Excel)

UNIT II

Programming under a DBMS environment: - The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records. Designing queries, and reports; Linking of data files; Understanding Programming environment in DBMS; Developing menu drive applications in query language (MS – Access).

UNIT III

Electronic Data Interchange (EDI): - Introduction to EDI – Basics of EDI; EDI standards; Financial EDI (FEDI) (FEDI for international trade transaction; Application of EDI, Advantages of EDI; Future of EDI.

UNIT IV

The Internet and its basic concepts: - Internet concept, History, Development in India: Technological foundation of internet; Distributed computing; Client – server computing; internet protocol suite; Application of distributed computing; Client server computing; Internet protocol suite in the internet environment; Domain Name System (DNS); Generic Top-Level Domain (g TLD); Country code Top Level Domain (cc TLD) – Indian;- Allocation of second level domains;- IP addresses, Internet Protocol;- Applications of internet in business, Education, Governance, etc.

UNIT V

Information System Audit:- Basic idea of information audit; - Difference with the traditional concepts of audit:-Conduct and applications of IS audit in internet environment.

RECOMMENDED BOOKS:

1. R.K.Taxali, PC Software for Windows Made Simple - Tata McGraw Hill publications – India, 2010.
2. Herbert Schildt, Windows 2000 Programming from the Ground Up - Tata McGraw Edition 2000.
3. Comdex Computer Course Kit, Training Kit for Windows 98/me, Word, Excel, Access 2000 and Internet dream tech press
4. Kalakota & Whinston, Frontier of Electronic Commerce - Addision Wesley Longman Inc.
5. Napier, Judd, River Wagner, Creating a Winning E-Business - Vikar Publishing House

NON MAJOR ELECTIVE – Any one of the following (Semester wise)

I SEMESTER

1. BASICS OF COMPUTER

INTRODUCTION - UNIT – I
1. Introduction to computers
2. Input Devices
3. Output Devices
4. Operating System

MS WORD – UNIT - II
5. Text Manipulations
6. Usage of Numbering, Bullets, Footer and Headers
7. Usage of Spell check, Find & Replace
8. Text Formatting
9. Picture insertion and alignment
10. Creation of documents, using templates
11. Creation templates
12. Mail Merge Concepts
13. Copying Text & Pictures from Excel

MS-EXCEL - UNIT – III
14. Cell Editing
15. Usage of Formulae and Built-in Functions
16. File Manipulations
17. Data Sorting (both number and alphabets)
18. worksheet Preparation
19. Drawing Graphs
20. Usage of Auto Formatting

MS-POWER POINT – UNIT – IV
21. Inserting Clip arts and Pictures
22. Frame movements of the above
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates

INTERNET – UNIT – V
27. Introduction to Internet
28. WWW
29. E-Mail

REFERENCE BOOKS :
1. A first Course in Computers, Sanjay Saxena, Vikas Publishing House Pvt. Ltd.,
2. Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing
3. Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt, Jan Weingarten, BPB Publication.

2. BASICS OF RETAIL MARKETING

UNIT – I

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

UNIT – II

Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

UNIT – III

Retail location factors – Branding in retailing – private labeling – Franchising concept.

UNIT – IV

Communication tools used in Retailing – Sales promotion, e-tailing- window display

UNIT - V

Supply chain management – definition – importance – Role of information Technology in retailing.

Reference Books:

1. Modern Retail Management – J.N.Jain & P.P.Singh Regal Publications , New delhi

2. Retail Management – Suja Nair, Himalaya Publishing house.

3. AN OVERVIEW OF ISO

<u>UNIT-I</u>

An Introduction to ISO 9000, 9001,9002,9003. The Quality systems to be certified- Meaning of ISO- Benefits of ISO 9001- Certification- General Scheme of ISO 9001.

<u>UNIT-II</u>

QMS (Quality Management Systems). Meaning- Principles of ISO 9001-2000- Preparing a specimen QMS – future of ISO? – QMS Documentation- QMS Process & Measurement.

<u>UNIT-III</u>

ISO 9001-2000 Requirements- Explanation of main clauses – Time Line and cost Implication of Implementing.

<u>UNIT-IV</u>

ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.

<u>UNIT-V</u>

ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.

REFERENCE BOOKS

1. guide to ISO 9001-2000.
   A.K.Chakraborty
   P.K.Basu
   S.C.Chakravarthy

PUBLICATIONS: Asian Books Pvt. Ltd.

4. BASICS OF HEALTH CARE MANAGEMENT

UNIT – I PERSONAL (SELF) HEALTH CARE

Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills

UNIT – II FAMILY HEALTH CARE

Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns

UNIT - III   COMMUNAL HEALTH CARE

Mass – Hygiene (Social Hygiene) – Environmental Hygiene - Communal health care centres – Hospitals – Statistical bodies   - Government and Non government organizations (NGO) for propagation of nutritious diet patterns   - maintained by voluntary health organizations and government schemes.

UNIT – IV   HEALTH AWARENESS

Health awareness programme organized by governmental and non governmental agencies. Communal amenity programme.

UNIT – V   HEALTH DISASTER MANAGEMENT

First Aid – Disaster management techniques like epidemic eruption control, management and eradication.

Books for reference :

Text books on

1. Social and preventive Medicine, K. Park, Brimnot publishers

Core Paper III - BUSINESS COMMUNICATION

Objectives   **No of Credits : 4**

     1. To facilitate the students to understand the concept of Communication.

     2. To know the Basic Techniques of the Modern forms of Communication.

Unit I : Communication

Definition - Methods - Types - Principles of Effective Communication - Barriers to Communication - Business letters - lay out.

Unit II : Business Letters

Meaning - Kinds of Business Letters - Application for a situation - Interview - Appointment letter - Acknowledgement - Promotion - Enquiries - Reply Letter to Enquiries - Orders - Sales Letter - Circular Letter - Complaints Letter.

Unit III : Correspondence

Bank Correspondence - Insurance Correspondence - Agency Correspondence - Correspondence with Share Holders & Directors.

Unit IV : Reports and Meetings

Reports - Meaning - Writing of Reports - Meetings - Agenda - Minutes - Memorandum - Office order - Circular Notes.

Unit V : Forms of Communication

Modern forms - Fax - email - video conference - internet - websites - uses of the various forms of communication.

Suggested Readings

1. Rajendra Paul & Korlahalli, J.S. Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

2. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi.

3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.

4. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

5. Simon Collin, Doing Business on the Internet, Kogan Page Ltd, London.

6. Mary Ellen Guffey, Business Communication - Process and Product, International Thomson Publishing, Ohio.

7. Sundar, K. A, Business Communication, Vijay Nicole Imprints Pvt. Ltd., Chennai

E-Resources

www.newagepublishers.com

www.managementstudyguide.com

www.businesscommunication.org

www.smallbusiness.chron.com

Core Paper IV - HUMAN RESOURCE MANAGEMENT

Objectives   **No of Credits : 4**

     1. To facilitate the students to know about the importance of Human Resources.

     2. To make the students to understand the various aspects of the Human Resources Management.

UNIT I : Introduction
Nature and Scope of Human Resources Management - Differences between Personnel Management and HRM - Environment of HRM - Human Resource Planning - Recruitment - Selection - Methods of Selection - Uses of various Tests - Interview techniques in Selection and Placement.

UNIT II : Training
Meaning - Induction - Methods - Techniques - Identification of the Training needs - Training and Development - Performance appraisal -Transfer - Promotion and Termination of services - Career Development.

UNIT III : Compensation
Cost to Company - CTC Fixed and Flexible Pay - Components - Incentives - Benefits - Motivation - Welfare and Social Security Measures.

UNIT IV : Labour Relation
Need - Functions of Trade Unions - Forms of Collective bargaining - Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)   .

UNIT V : Human Resource Audit
Human Resource Audit - Nature - Benefits - Scope - Approaches.

Suggested Readings

1. Rao, V S P, Human Resource Management, Excel Books

2. Ashwathappa, Human Resource Management, Himalaya Publishing House

3. Garry Deseler, Human Resource Management, Prentice Hall

4. Prasad, L M, Human Resource Management, Sultan Chand & Sons

5. Tripathi, Human Resource Management, Prentice Hall

6. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt. Ltd. Chennai

E-Resources
www.whatishumanresource.com
www.managementstudyguide.com
www.humanresources.about.com
www.managementhelp.org

Allied Paper -II : DATA STRUCTURES

UNIT I

Definition – Data Structure, Primitive and Composites Data Structure (List, array, stock, Queue, tree, files), array - Operation on array – 1 D array – 2D array.

UNIT II

Stack – Stack operations – Stack Applications – Infix to Postfix. Conversations, Recursion.

Queue – Queue Operations – Queue applications- Circular Queues.

UNIT III

Linked Lists – Singly, Doubly Linked Lists -operations and applications – Representation of Polynomials using linked list.

UNIT IV

Trees – Definition, Binary tree, Tree traversals – in order, pre-oreder, post order – conversion of forest to primary tree.

UNIT V

Graph – Definition, Types of Graphs, Graph Traversal – Depth first search, breathe first search, Hashing - Hashing table, Hashing function.

RECOMMENDED TEXTS:

1. Seymour Lipschutz Schaum S' Outline Series, Data Structures - Tata Mcgraw – Hill - New Delhi.
2. Ellis Horowitz & Sartaj Sahani, Fundamentals of Data Structures - Galagotia Book Source - New Delhi.

1.CONSUMER PROTECTION AND CONSUMER RIGHTS

UNIT - I

Introduction of consumer protection act1986-other amendments-salient features

UNIT – II

Definitions of the terms- : consumer - appropriate laboratory - complainant - consumer dispute -complaint-restrictive trade practice.

UNIT - III

The various consumer rights:-right to safety, Right to information, Right to choose, -right to be heared -Right against exploitation -Right to consumer education

UNIT - IV

Consumer protection councils:-Central - State.

UNIT - V

Consumer disputes redressal agencies:-Direct forum-state commission-national commission

REFERENCE BOOKS:

1. LECTURES ON TORTS AND CONSUMER PROTECTION LAWS BY DR.REGA SURYA RAO--ASIA LAW HOUSE. HYDRABAD.

2. CONSUMER PROTECTION LAWS --BY PROF.RAKESH KHANNA--CENTRAL LAW AGENCY.

2.BASICS OF BUSINESS INSURANCE

Unit – I

Introduction to Insurance – Type of Insurance – Principles of Insurance.

Unit – II

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA

Unit – III

Life insurance products – Term, Whole life, Endowment.

Unit – IV

Introduction to general Insurance – fire, marine and motor insurance.

Unit – V

Government and insurance companies – LIC India- private players in Insurance in India.

Recommended Texts:

Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai
M.N.Mishra – Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi

Reference Books:

Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
Anand Ganguly – Insurance Management, New Age International Publishers.

3.FUNDAMENTALS OF DISASTER MANAGEMENT

Objectives

1. To develop an understanding of the process of Disaster Management.
2. To understand the mitigation programmes of Disaster Management.
3. To develop an understanding of the Disaster Management poling and legislation.

UNIT I

Meaning, definition, basic aspects and types of disasters.

UNIT II

Stages IN Disaster - Pre, during and post disaster.

UNIT III

Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

UNIT IV

Disaster training – Utilisation of resources, training and public awareness.

UNIT V

Disaster Management policy and legislation; Disaster Management – Strategy in India.

Books for Reference

1. "Disaster Management", I sundar, T. Sezhiyan 1st Edition, Sarup and Sons, New Delhi, 2007.
2. "Disaster Management", A Disaster Manager's Hand boob; Carter.W, ASTAN Development Bank, Manila.
3. Natural Disaster Management, Destruction, Safety and Precautions, S. Prasad, Mangalam publishers and Distributors, New Delhi – 2007.
4. Challenge and Response; K.D.Gangrade, S.Dhadde, Delhi, Rachna publications, 1973.

4.CONCEPT OF SELF HELP GROUPS

Objectives of the course
1. To develop an understanding of the basic concepts of SHGS.
2. To enable the students Understand the operative mechanisms of SHGS
3. To Help the students to know about the various activities undertaken by SHGS
4. To help the students to understand the concept of women empowerment through SHGS
5. To develop an understanding of the role of govt. & NGO's for the development of SHGS.

UNIT - I   Meaning, Concept and Functions of SHGS
UNIT - II   Women empowerment through SHGS
UNIT - III   Micro finance through SHGS
UNTI - IV   Social Development through SHGS
UNIT -V   Role of Govt. and NGO's in fostering SHGS

Bibliography

1. "Clinical approach to promotion of entrepreneurship" ED.Setty, Anmol publications Pvt., Ltd, New Delhi 2004.
2. "India economic Empowerment of Women", V.S. Ganesamurthy, New Century publications, New Delhi, 1st published – May 2007.
3. "Readings in Microfinance", N. Lalitha Dominant publishers and Distributors, New Delhi, 1st Edition 2008.
4. "Rural Credit and Self Help Groups, Micro finance needs & concepts in India", K.G.Karmakar, Sage publications, New Delhi, 1999.
5. "Rural empowerment through, SHGS, NGO's & PRI's S.B.Verma, Y.T. Pavar, Deep & Deep publications, New Delhi 2005.
6. "Women's Own; the Self help movement of Tamil Nadu". C.K. Gariyali, S.K. Vettivel, Vetri publishers, New Delhi, 2003.

Journals

1. Yoja na, A Development Monthly, Chief Editor Anurag Misra, Published by Ministry of information and Broad casting.
2. Kurukshetra, A Journal on Rural Development, Montly Journal, Editors; Kapil kumar, Lalitha Khurane published by Ministry of Rural Development.

Core Paper V - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Objectives   **No of Credits : 4**

1. To expose the students to learn the area of Logistics
2. To enable the students to understand the significance of the Logistics and Supply Chain Management.

UNIT I : Introduction

Supply Chain Management - Meaning, Definition, Functions, Need - Marketing forces affecting Supply chain activities - Supply chain activities in India.

UNIT II : Supply Chain Intermediaries

Meaning, Importance, objectives, functions - Types of intermediaries - Selection of Channel members - Motivation, training and evaluation of Channel members.

UNIT III : Logistics

Introduction to Logistics, Transportation - Meaning, Importance, Functions - Types of Transportation - Advantages and Disadvantages, Methods of Selection of Transportation - Factors considering fixation of freight charges - Role of containers in Modern Transportation.

UNIT IV : Warehousing

Meaning, Characteristics, Importance, Functions - Types of Warehousing - Selection of transportation - Warehouse locations - Packaging and Material handling - Documents relating to Warehousing - Warehousing in India, Private Warehouses.

UNIT V : Supply Chain Management

Recent trends in Supply chain management - Use of IT in Supply chain management, Vendor managed inventory, RFID technology in Supply chain management, Third party and Fourth party logistics services providers, Event Supply chain management.

Suggested Readings

1. Satish K, Kappor and Purva Kamal, Basis of Distribution Management, Printice Hall of India, New Delhi, 2003.
2. Sunil Chopra, Supply Chain Management - Strategic Planning and operations - 2004.
3. Taylor, Supply Chain - A Manager's guide - Pearson Education - New Delhi - 2004.
4. David J, Bloomberg, Stephen Lemay, Joe E, Hanna, Logistics, Printice Hall of India, New Delhi, 2002.
5. Dr. C.B. Gupta and Dr. N. Rajan Nair, Marketing Management, Sultan Chand, New Delhi, 2007
6. Bowersoxcloss, Logistical Management - The Integrated supply chain Management Prentice Hall of India, New Delhi - 2004.

E-Resources

www.supplychainopz.com
www.logistics.about.com
www.marketmotive.com
www.learnmarketing.net

Core Subject : VI - PROGRAMMING IN C

UNIT I

C fundamentals - Character set - Identifier and keywords - Data types - Constants - variables - Declaration - Expressions - Statements - Operators - Arithmetic, Unary, relations, Logical, Assignment and conditional Library functions.

UNIT II

Input/Output functions - Simple C programs - Flow of control - Control structures - Switch, break, continue, go to statements - Comma operator

UNIT III

Functions - Defining, accessing functions - Function prototypes - Passing arguments - recursion - Storage classes

UNIT IV

Arrays - Definition and processing - Passing arrays to function - Multidimensional arrays - Arrays and string Structures - Pointers - Declaration, Operations on pointers, passing pointers to functions, Pointers and arrays

UNIT V

Introduction to files - Basic concepts' of Object Oriented Programming - Classes and Objects.

REFERENCE BOOKS:

1. Gottfried B.S - Programming with C - second edition TMH Pub. Co. Ltd.,
   - New Delhi - 1996
2. Kanctkar Y - : Let us C - BPB Pub. - New Delhi – 1999
3. E. Balagurusamy - Programming in ANSI C

Core Subject : VII - C PRACTICALS

1. To find max and min of numbers
2. To generate Fibonacci series
3. nPr and nCr
4. Matrix addition and subtraction
5. Transpose of a Matrix Sorting - Bubble Sort
6. Sorting – Bubble sort
7. Reverse a string and check for palindrome

8. Counting the number of vowels, consonants, words and white spaces

   in a line of text
9. Linear Search
10. Binary Search
11. Illustration of file creation, and operations.
12. Illustration of Classes and Object Concept.

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Core Subject : VIII - MARKETING MANAGEMENT

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Objectives   **No of Credits : 4**

      1. To enable the students understand the significance of Marketing operations

      2. To impart knowledge of the various stratigies followed in Marketing Practices.

UNIT I : Introduction

Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with the other functional areas - Concept of Marketing mix - Marketing approaches - Various Environmental factors affecting the Marketing functions.

UNIT II : Buyer Behaviour & Market Segmentation

Buyer Behavior - Consumer goods and Industrial goods - Buying motives - Factors influencing Buyer Behaviour Market Segmentation - Need and Basis of Segmentation Targeting - Positioning.

UNIT III : Product Policy

Meaning of Product - Characteristics - Benefits - Classifications - Consumer goods - Industrial goods - New Product Development Process - Product Life Cycle - Branding - Packaging.

UNIT IV : Distribution & Sales Management

Physical Distribution - Importance - Various kinds of Marketing Channels - Distribution Problems.

Sales Management - Motivation - Compensation and Control of Salesmen.

UNIT V : Advertising & Sales Promotion

A Brief overview of Advertising - Publicity - Public Relations - Personal Selling - Direct Selling and Sales Promotion.

Suggested Readings

1. Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education (Singapore) Pte Ltd, New Delhi.

2. Ramaswamy, V.S. & Namakumari, S. - 1994, Principles of Marketing, first edition, S.G. Wasani / Macmillan India Ltd, New Delhi.

3. Crainfield, Marketing Management, Palgrave Macmillan

A. Sontakki. C.N , - Marketing Management, Kalyanni Publishers, Ludhiana.

5. Gary Armstrong & Philip Kotler, 2003, Marketing - An Introduction, Sixth edition, Pearson Education (Singapore) Pvt Ltd, New Delhi.

6. Pillai, R.S.N. and Bagavathi, Modern Marketing, S.Chand & Co, New Delhi.

7. Jayasankar, Marketing, Margham publications, Chennai

8. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd. Chennai

E-Resources

www.marketing-schools.org

www.consumerpsychologist.com

www.marketingteacher.com

www.emeraldinsight.com

Allied Paper III - BUSINESS STATISTICS

Objectives   **No of Credits : 5**

1. To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.
2. To Customize the importance of Business Statistics for the Commerce Students.

UNIT - I Introduction

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

UNIT- II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

UNIT- III Correlation and Regression Analysis

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression.

UNIT - IV Time Series

Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

UNIT - V Index Numbers

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Dhingra I C & M.P. Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi, 2009

2. Gupta S P and Archana Agarwal, Business Statistics (Statistical Methods), Sultan Chand and Sons, New Delhi, 9th revised edition 2013

3. Gupta S. C, Fundamentals of Statistics, Himalaya Publishing House

4. Sharma J K, Fundamentals of Business Statistic's, 2nd edition, Vikas Publishing House Pvt Ltd, 2013

5. Rajagopalan.S.P, and Sattanathan, R., Business Statistics and Operations Research, Vijaya Nicole Imprint Pvt. Ltd., Chennai

6. Joseph Anbarasu, Business Statistics, Vijay Nicole Imprint Pvt. Ltd, Chennai

E-Resources

www.spss.co.in

https://statlearning.class.stanford.edu

http://www.mit.edu

www.springer.com

IV SEMESTER

Core Subject IX - MANAGEMENT INFORMATION SYSTEM

Objectives   **No of Credits : 4**

1. To enable the students to learn the Role of Management Information System in the Business area.
2. To expose the students to the World of Computers

UNIT I : Introduction
Definition of Management Information System - MIS support for Planning, Organizing and Controlling - Structure of MIS - Information for Decision making.

UNIT II : Management System
Concept of System - Characteristics of System - Systems Classification - Categories of Information Systems - Strategic information System and Competitive advantage

UNIT III : Computers & M.I.S.
Computers and Information Processing - Classification of Computer - Input Devices - Output Devices - Storage Devices - Batch and Online Processing. Hardware - Software - Database Management Systems.

UNIT IV : System Analysis
System Analysis and Design - SDLC - Role of System - 'Analyst - Functional Information System - Personnel, Production, Material, Marketing.

UNIT V : Decision Support System
Decision Support Systems - Definition - Group Decision Support System - Business Process Outsourcing - Definition Functions.

Suggested Readings

1. Mudrick & Ross, "Management Information Systems", Prentice - Hall of India.
2. Sadagopan, - "Management Information Systems", Prentice, Hall of India.
3. Murthy, CSV" - Management Information Systems" Himalaya Publishing House.
4. Azam, Management Information System, Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Dr. S.P. Rajagopalan,"Management Information Systems and EDP ", Margham Publications

E-resources
www.dbatra.com
www.itworld.com
www.icisa.cag.gov.in

Core Subject : X - OBJECT ORIENTED PROGRAMMING WITH C++

Unit I:

Principles of object oriented programming(OOPs), object-oriented paradigm. Advantages - OOPs concepts – OOPs Languages. Models:-Class Model-State Model and Interaction Model.

Unit II:

Introduction to C++-Tokens, Keywords-Identifiers-Variables-Operators-Manipulators-Expressions-Control Structures.

Unit III:

Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions-Parameters Passing in Functions-Values Return by Functions.

Unit IV:

Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors - Function overloading.

Unit V:

Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Virtual Functions and Polymorphism; Managing Console I/O operations.

RECOMMENDED TEXTS:
1. E. Balagurusamy, 2013, 6th Edition, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd.
2. H. Schildt, *C++ the Complete reference.* T M H.1998.

Core Subject : XI - C++ PRACTICALS

1. Practical on simple C++ programs such Factorial, Fibonacci series, sum and average
2. C++ Program for largest and smallest in an array.

3. C++ program for Sorting an array of numbers/alphabets using arrays.

4. Illustration of Function overloading.

5. Program for the implementation of operator overloading.

6. Friend function operations.

7. Practical on use of classes.

8. Illustration of objects in C++

10. Practical based on the concept of inheritance.

11. Implementation of Constructor and destructor

12. Implementation of Function overloading.

14. Illustration of Virtual functions.

Core Paper XII - BUSINESS ENVIRONMENT

Objectives   **No of Credits : 4**

1. To impart the knowledge of Business environment.
2. To enable the students to know the factors influencing the changes in the Business Climate.

UNIT I : Introduction

The Concept of Business Environment - Its Nature and Significance - Brief overview of Political, Cultural, Legal, Economic, Social and Global Environments and their impact on Business and Strategic Decisions.

UNIT II : Political Environment

Meaning - Government and Business Relationship in India - Provisions of Indian Constitution pertaining to Business.

UNIT III : Social Environment

Meaning - Cultural heritage - Social attitudes - impact of foreign culture - Castes and Communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization - Social Responsibilities of Business.

UNIT IV : Economic Environment

Economic Systems and their impact on Business - Macro Economic parameters like GDP, Growth Rate Population - Urbanisation. Fiscal Deficit - Plan investment - Per Capita income and their impact on Business decisions - Five Year Planning.

UNIT V : Global Environement

Factors Determing Global Environment - Forex Environment - Financial Environment. Financial System - Commercial Banks - Financial Institutions - RBI - Monetary Policy- Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).

Suggested Readings

1. Sankaran.S., Business Environment
2. Francis Cherunilam, Business Environment, Himalaya Publishing House
3. Aswathappa, Business Environment, Himalaya Publishing House
4. Dasgupta & Sengupta, Government and Business in India.
5. Srinivasan.K., Productivity and social Environment, ASIA
6. Dhanabakiyam & Kavitha.M, Business Environment, Vijay Nicole Imprints Pvt. Ltd. Chennai

E-Resources

www.businesscasestudies.co.uk
www.yourarticlelibrary.com
www.mbaofficial.com
www.mbaknol.com

Allied Paper IV - Elements of Operations Research

Objectives   **No of Credits : 5**

1. To facilitate the understanding of the Concept of Operation Research.

2. To help the student to understand the various techniques of solving problems.

UNIT I : Introduction

Operations Research - Meaning - Definition - Origin and History - Characteristic features - Need - Scope - Steps - Techniques - Application - Limitations.

UNIT II : Linear Programing Problem (LPP)

Meaning - Requirements - Assumptions - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)

UNIT - III : Methods of LPP

Obtaining Optimal solution for Linear Programing Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

UNIT - IV : Transportation Problems

Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North - West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only).

UNIT - V : Game Theory

Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

Note :   **Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

SuggestedReadings

1. Agarwal, N.P. and Sonia Agarwal, Operations Research and Quantitative techniques, RB S A Publishers, New Delhi, 2009

2. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai

3. Gurusamy S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai

4. Gupta P K & Gupta S P, Quantitative Techniques & Operations Research, Sulthan Chand and Sons, 2014, New Delhi

5. Kanti Swarup, P.K.Gupta & Man Mohan, Operations Research, Jain Book Agency, 2014, New Delhi

6. Sarangi, S.K. Applied Operations Research and Quantitative Methods, Himalayan Publishing House, 2014, Mumbai

7. Shridhara, K. Bhat, Operations Research, Himalayan Publishing House, 2011, Mumbai

E-resources

http://www.learnaboutor.co.uk/

http://www.theorsociety.com/

www.orcomplete.com/

http://www.orsi.in/

V SEMESTER

Core Subject : XIII - VISUAL BASIC PROGRAMMING

UNIT I

Data Types - String - Numbers - Variables - Text boxes - Labels - Creating controls - Tool box Name property\

Command button -   Access Keys - Image Controls \message Boxes Grid Editing tools.

UNIT II

Displaying Information - Determinate Loops - Indeterminate Loops - Conditional Built in Functions - Customizing a Form - Writing Simple programs.

UNIT III

Functions and procedures - Lists - Arrays - Control Arrays Combo Boxes - Grid Control - Do Events and Sub Main

UNIT IV

Error Trapping - Event Handling - Module - Monitoring Mouse Activity - Dialog Boxes - Common Controls - Menus

UNIT V

Error Trapping - MDI Forms - Database Connectivity using Data Control and DAO.

REFERENCE BOOKS:
1. Visual Basic 6 - The Complete Reference - Noel Jerke - Tata McGraw Hill 1999.

2. Visual Basic from the Ground up - Gary Cornell - Tata Mc Graw Hill 1999

Core Subject : XIV - VISUAL BASIC PRACTICALS

1) Develop a simple calculator
2) Event handling using wring timer control
3) Performing cascading windows operations (horizontal, vertical & tiles)
4) Changing the color, font and size of text.
5) Implementation of Drag and Drop events using images.
6) Payroll Processing
7) Inventory Management
8) E-Banking
9) Work Flow Applications
10) Electricity Bill

Core Paper XV - ELEMENTS OF COST ACCOUNTING

Objectives   **No of Credits : 4**

1. To make the students to know the Process of Accounting for Cost Elements.
2. To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

Unit I : Cost Accounting
Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre.

Unit II : Cost Sheet
Meaning - Preparation of Cost Sheet - Reconciliation of Cost and Financial Accounts.

Unit III : Material Costing
Material Control - Meaning and Objectives - Purchase of Materials - Stock Levels of Materials - EOQ - Stores Records - ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO - HIFO - Base Stock Method - Specific Price Method - Simple and Weighted Average Method - Standard and Inflated Price Method.

Unit IV : Labour Costing
Direct Labour and Indirect Labour- Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

Unit V : Overheads Costing
Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorbtion of Overheads - Preparation of Overheads Distribution Statement- Machine Hour Rate - Computation of Machine Hour Rate.

Note :   Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

1. Jain, S.P & Narang, K.L., Cost Accounting, Kalyani Publishers

2. Khanna, B.S. Pandey, I.M - Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons

3. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai

4. Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications

5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate

6. Saxena and Vashist, Cost Accounting Sulthan Chand and Sons, 2014, New Delhi

E-Resources

www.accountinglectures.com

www.accountingcoach.com

http://simplestudies.com/accounting-lectures.html

www.accountingstudyguide.com,

Core Paper XVI - FINANCIAL MANAGEMENT

Objectives   **No of Credits : 4**

1. To impart the basics of Financial Management for the benefit of Commerce students.

2. To enable the students to know the concepts of the Investment, Financing and Working Capital.

Unit I : Introduction

Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

Unit II : Capital Structure

Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.

Unit III : Cost of Capital

Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

Unit IV : Dividend

Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models - Walter's Model - Gordon's Model - M.M. Model - Hypothesis Model.

Unit V : Working Capital

Working Capital - Meaning and importance - Factors Influencing Working Capital - Determining (or) Forcasting of Working Capital requirements - Working Capital Operating cycle.

Note : **Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

Suggested Readings

1. I.M. Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications
3. S.N. Maheswari, Financial Management, Sultan Chand & Sons
4. Y. Khan and Jain, Financial Management, Sultan Chand & Sons
5. P. Periyasamy.P, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
6. Murthy A, Financial Management, Margam Publications, Chennai

E-Resources

www.cpdwise.com
www.simplilearn.com
www.findtutorials.com
www.studyfinance.com

ELECTIVE PAPER – I   -1. **WEB TECHNOLOGY**.

Unit – I

Internet basics: Basic concepts – Communication on the internet – Internet Domains – Establishing connectivity on the internet. Introduction to HTML – HTML Tags – Paired Tags – Singular Tags- The Structure of the HTML program.

Unit – II

Lists: Types of Lists – Adding Graphics to HTML Documents -Tables – Linking Documents — Frames – Introduction to Frames.

Unit – III

Introduction to Java Script – Advantages of Java Script – Writing Java Script into HTML – Data types and Literals – Operators and Expression in Java Script – Conditional statements in Java Script.

Unit – IV

Looping in Java Script – Basic programming Techniques -Functions and Loops in Java Script : Built – in Functions – User defined functions – Dialog boxes.

Unit – V

Java Scripts Document Object Model – Cookies -Dynamic HTML – Cascading Style Sheets-Class – External Style Sheets – Tags in Style Sheets.

REFERENCE BOOKS :

1. Ivan Bayrosss, Web Enabled Commercial Application Development Using HTML, JavaScript and PHP, 4th Revised Edition, BPB Publications, 2010.
2. J. Jaworski, Mastering Javascript, BPB Publications, 1999.
3. T. A. Powell, Complete Reference HTML (Third Edition), TMH, 2002.
4. Jeffrey C. Jackson, "Web Technologies--A Computer Science Perspective", Pearson Education, 2006.

ELECTIVE PAPER – I -2. ENTREPRENEURIAL DEVELOPMENT

Objectives   **No of Credits : 4**

1. To make the students to understand the concept of Entrepreneurship and there work in life.
2. To enable the students to know the effectiveness of the Manpower in Entrepreneurship.

UNIT I : Concept of Entrepreneurship

Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

UNIT II : Entrepreneurial   Development Agencies.

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions. SIPCOT and its objectives. MSME Sector and its coverage- Objectives of Ministry of MSME. Role and Functions of MICRO Small and Medium Enterprises - Development Organisation (MSME - DO) - Objectives of SIDCO - Functions of Tamil Nadu SIDCO - IRBI and its Role. NABARD and its role in the Rural Development of India - Introduction to Micro Units Development Refinance Agency (MUDRA).

UNIT III : Project Management

Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report - Tools of Appraisal.

UNIT IV - Entrepreneurial Development Programmes

Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements - Role of Government in organizing EDPs- Critical evaluation.

UNIT V - Economic development and Entrepreneurial growth

Role   of   Entrepreneur in Economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship. Self-help groups and empowerment of Women in India - Financing SHG and their role in Micro-financing. Financial inclusion and its penetration in india, Challenges and Government role in Financial inclusion - Pradhan Mantri Jan-Dhan Yojana - Six Pillars of Its Mission objectives.

Suggested Readings

1. Saravanavel, P. Entrepreneurial Development, Principles, Policies and Programmes, Ess Pee Kay Publishing House - 1997, Chennai.
2. Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi.
3. Janakiram, B, and Rizwana, M, Entrepreneurship Development, Text and Cases, Excel Books India, 2011, Delhi.
4. Arun Mittal & Gupta, S.L - Entrepreneurship Development, International Book House Pvt. Ltd, 2011, Mumbai.
5. Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi
6. Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons
7. Raj Shankar, Entrepreneurship, Vijay Nicole Imprints Pvt. Ltd. Chennai

E-resources

http://inventors.about.com/od/entrepreneur/
http://learnthat.com/tag/entrepreneurship/
www.managementstudyguide.com
www.quintcareers.com
www.entrepreneur.com

VI SEMESTER

Core Paper XVII - MANAGEMENT ACCOUNTING

Objectives   **No of Credits : 4**

   1. To enable the students to get knowledge about the various techniques of Management   Principles.

   2. To make the students to get practical skill in solving management problems.

Unit I : Introduction

Management Accounting - Meaning - Scope - Importance - Limitations - Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

Unit II : Financial Statement Analysis

Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

Unit III : Ratio Analysis

Meaning -   Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Calculation of Ratios.

Unit IV : Cash Flow Analysis & Marginal Costing

Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue - Exploring New Markets.

Unit V : Budgetary Control & Capital Budgeting Control.

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting – Assessement   of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

Note :   **Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

SuggestedReadings

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons

2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall

3. Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers

5. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.

6. Hansen - Mowen, Cost Management Accounting and Control, South Western College

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.thestudentcpa.com

Core Subject : XVIII - E- BUSINESS

UNIT I

Introduction to electronic business - meaning - value chains - the Internet and the web - infrastructure for e-business

UNIT II

Web based tools for e - business - e - business software - overview of packages

UNIT III

Security threats to e - business - implementing security for e - commerce and electronic payment systems.

UNIT IV

Strategies for marketing, sales and promotion - B2C and strategies for purchasing and support activities - B2B - web auction virtual - web portals

UNIT V

The environment of e-business - international - legal ethical - tax issues - business plan for implementing e-business.

REFERENCE BOOKS:

1. Garry P Schneider and James T Perry - Electronic Commerce, Course technology, Thomson Learning, 2000

2. Diwan, Prag and Sunil Sharma - E-Commerce - Managers guide to E-Business

3. Kosivr, David - Understanding E-Commerce

Core Subject : XIX - SOFTWARE PROJECT MANAGEMENT

UNIT I

Introduction - Defining a software development process - Identify the software model - Activities - Relationship among activities - document information on each activity Tailoring - improving the process - Discipline - Need for Implementing discipline - Personality Traits - Management Tools.

UNIT II

Project Planning - Top down and bottom up planning Types of activity - Duration - Critical path

UNIT III

Project Tracking: Overview of project process - tracking meetings - Recovery plans

UNIT IV

Product requirements and specifications - Product requirements - Objectives - Customer problem solving Specification - Final product – Testing

UNIT V

Software Quality Assurance (SQA): Software quality and software quality assurance - Software reviews - Formal technical reviews - Software quality - Formal approaches to SQA - Software reliability - A software quality assurance approach

REFERENCE BOOKS:

1. Neil Whitten - Managing Software Development Projects for Success, John Wiley and Sons

2. Roger S Pressman - Software Engineering - McGraw Hill

3. Watts Humphrey - Managing Software Process, Addison Wesley

ELECTIVE – II - 1. WEB TECHNOLOGY PRACTICALS

1. Create a simple page introducing you, how old you are, what you do, what you like and dislike. Modify the introduction to include a bullet list of what you do and put list the 5 things you like most and dislike as numbered list Create another page about your favourite hobby, and link to (and from) your main page. Center something and put a quote on one of your pages.

2. Put an existing image on a web page. Create a table, use a heading an; at least one use of row span/col span, colour a page and some text with a page. link to another site.

3. Create a new file called index, html.

- Put the normal HTML document structure tags in the file. Give it a title.
- At the bottom of page (i.e the last thing between the tags) put the following
- A horizontal rule.
- A link to your email address (with your name between the tags); remember to put the link to your email address within address tags..
- A line break.
- The date (1 have this same structure of the bottom of this page.

Above this block (which is called the footer), put a title in heading tags.

Add some text describing yourself (you can split this into multiple headings and paragraphs as you wish).

4. Write a script to create an array of 10 elements and display its contents.

5. Write a function in JavaScript that takes a string and looks at it character *by* character.

6. Create a simple calculator using fields. Have two fields for number entry & one field for the result. Allow the user to be able to use to use plus, minus, multiply & divide.

7. Create a document and add a link to it. When the user moves the mouse over the link, it should load the linked document on its own. (User is not required to click the link).

8. Create a document, which opens a window without a toolbar, address bar or a status

bar that unloads itself after one minute.

9. Design a web page with validation using Javascript.

10. Add a Cascading Style sheet for designing the web page.

Elective II- 2.SPSS & TALLY ACCOUNTING PACKAGE

(i) STATISTICAL & ACCOUNTING APPLICATION PACKAGE

(Lab Based Practical Paper)

Computerized Accounting - Tally Accounting Software

UNIT I

Tally-origin- General Features- Accounting features-Inventory feature-Starting TALLY Start up screen component-Processing icons –Multilingual feature of TALLY- Quit TALLY

UNIT II

Company creation –creating, selecting, deleting, shutting a company –altering company details- changing data directory –auto selection of company

UNIT III

Pre defined groups in TALLY- Primary groups-sub groups- creation of user defined primary groups – display- alteration of groups-Ledger Accounts-creations, display, alteration, deletion

UNIT IV

Tally vouchers-Meaning-Payment vouchers-Receipt vouchers-entering, deleting,

Canceling, printing a voucher- Post dated vouchers

UNIT V

Security Control- Meaning, need- creation, Display, alteration of security –TALLY Audit-features-conduct

Recommended Text Books:

1. Tally Bible by V. Sundaramoorthy

2. Tally – V. Palanivel , Margham Publications, Chennai

(ii) SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES

1. Construction of Frequency tables
   (a) Univariate Frequency tables
   (b) Cross- Tabulation
2. Graphical representation of Data
   (a) Bar diagram – Simple Bar diagram, Multiple Bar Diagram,

   Sub divided Bar Diagram,

   (b) Histogram

   (c) Pie Diagram

3. Calculation of Measures of Central Tendencies

   (a) Mean, Median and Mode

   (b) Geometric mean

4. Calculation of Methods of Dispersion

   (a) Standard Deviation

   (b) Quartiles

   (c) skewness

   (d) Kurtosis

5. Calculation of Correlation Coefficient

   (a) Karl Pearson's Correlation Coefficient

   (b) Spearman's Rank Correlation Coefficient

6. Calculation of Regression Trend

   (a) Trend Line

7. Test of Significance for Single and two Samples – Large Sample Test (Z-Test)

   (a) Test for Mean

   (b) Test for Proportion

   (c) Test for Standard Deviation

8. Test of Significance for Single and two Samples – Small Sample Test (t-Test, F-test)

   (a) Test of Mean

   (b) Test of Variances

9. Non-Parametric Test

   (a) One –Way Chi-square test (test for Homogeneity)

   (b) Two–Way Chi-square test (test for Attributes)

10. Test of Homogeneity of Means for more than 2 samples

       (a) One –Way ANOVA

       (b) Two–Way   ANOVA

Recommended Text Books:

1. SPSS for Beginners, 1999 Vijay Gupta ,Published by **VJBooks** Inc.

2. Levine's Guide to SPSS for Analysis of Variance.2nd Edition, Melanie C. Page,

    Sanford L. Braver and David P. MacKinnon, **LAWRENCE ERLBAUM ASSOCIATES, PUBLISHERS2003** Mahwah, New Jersey, London.

Elective Paper - III :
PROJECT WORK (GROUP)

No of Credits : 5

A Group of 3 students will be assigned a Project in the beginning of the Final year. The Project Work shall be submitted to the College 20 days before the end of the Final year and the College has to certify the same and submit to the University 15 days prior to the commencement of the University Examinations.

The Project shall be evaluated externally. The External Examiner shall be from the Panel of Examiners suggested by the board of Studies from time to time.

Those who fail in the Project Work will have to redo the Project Work and submit to the College for External examination by the University.

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AC.F'16